

DASHRATHBABA FARMER PRODUCER COMPANY LIMITED
C/O SHOBHABAI PANDIT NIRMAL TQ. BHOKARDAN JALNA Jalna MH 431114 IN
CIN : U01400MH2021PTC363816
Balance Sheet as on 31st March 2022

Particulars		Note No.	31.03.2022 Amount Rs	31.03.2021 Amount Rs
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	(a) Share capital	2	2,50,000	2,50,000
	(b) Reserves and surplus	3	2,96,178	38,312
	(c) Corpus Fund (Subsidy Received)			
			5,46,178	2,88,312
2	Non-current liabilities			
	(a) Long-term borrowings	5	-	-
	(b) Deferred tax liabilities (net)		-	-
3	Current liabilities			
	(a) Short-term borrowings	6	-	-
	(b) Other current liabilities	7	64,58,000	-
	(c) Short-term provisions	8	55,500	38,462
	(d) Trade payables	9	-	-
			65,13,500	38,462
	TOTAL		70,59,678	3,26,774
B	ASSETS			
1	Non-current assets			
	(a) Fixed assets			
	(i) Tangible assets		-	-
	(b) Non-current investments	10	-	-
	(c) Deferred tax assets (net)		-	-
	(d) Long-term loans and advances	12	-	-
	(e) Other non-current assets	13	-	20,000
			-	20,000
2	Current assets			
	(b) Inventories	14	1,58,200	-
	(c) Trade receivables	15	62,58,000	-
	(d) Cash and cash equivalents	16	6,43,478	3,06,774
	(e) Short-term loans and advances		-	-
	(f) Other current assets	17	-	-
			70,59,678	3,06,774
	TOTAL		70,59,678	3,26,774
	See significant accounting policies enclosed as a part of the financial statements	1		

As per my report of even date
For V P Kale & Associates
Chartered Accountants
FRN 155922W

CA. Vikas Padmakar Kale
Proprietor



For & on Behalf of the Board of Director
DASHRATHBABA FARMER PRODUCER COMPANY LIMITED

VILAS AHER
(Director)

RAMDAS TALEKAR
(Director)

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Particulars		Note No.	31.03.2022	31.03.2021
			Amount Rs	Amount Rs
A	CONTINUING OPERATIONS			
1	Revenue from operations (gross)	18	1,05,16,620	15,28,000
	Less:			
	GST/VAT		-	-
	Revenue from operations (net)		1,05,16,620	15,28,000
2	Other income	18	-	-
3	Total revenue (1+2)		1,05,16,620	15,28,000
4	Expenses			
	(a) Cost of materials consumed	19	98,29,600	14,25,600
	(b) Salary & Wages	20	1,98,000	25,200
	(c) Finance costs	21	-	-
	(d) Depreciation and amortisation expense		-	-
	(e) Other expenses	22	1,25,829	25,427
	Total expenses		1,01,53,429	14,76,227
5	Profit / (Loss) before exceptional and extraordinary items and tax (3		3,63,191	51,773
6	Exceptional items		-	-
7	Profit / (Loss) before extraordinary items and tax (5 ± 6)		3,63,191	51,773
8	Extraordinary items		-	-
9	Profit / (Loss) before tax (7 ± 8)		3,63,191	51,773
10	Tax expense:			
	(a) Current tax expense for current year		1,05,325	13,461
11	Profit / (Loss) from operations (9 - 10)		2,57,866	38,312
12	Earnings per share:			
	(a) Basic	23	10.00	1.53
	(b) Diluted	23	10.00	1.53
See accompanying notes forming part of the financial statements				

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Notes forming part of the financial statements

1. Significant accounting policies

Note	Particulars
1.1	<p>Basis of accounting and preparation of financial statements</p> <p>The Financial Statement have been prepared and presented under the historical cost convention on the accrual basis of accounting and comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). The Financial Statements have also been prepared in accordance with the relevant presentational requirements & relevant provisions of the Companies Act 2013 to the extent applicable.</p>
1.2	<p>Use of estimates</p> <p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.</p>
1.3	<p>Inventories</p> <p>No Stock is held by the company for the audit period and hence AS-2 "Valuation of Inventories" is not applicable.</p>
1.4	<p>Cash and cash equivalents (for purposes of Cash Flow Statement)</p> <p>Cash comprises cash on hand and demand & term deposits with bank.</p>
1.5	<p>Cash flow statement</p> <p>AS 3 Cash flow statement is not applicable to the company as it comes under the definition of Small & Medium Company (SMCs) as prescribed by Accounting Standard Board.</p>
1.6	<p>Fixed Assets & Depreciation</p> <p>No Depreciable fixed assets are held by the company for the year.</p>
1.7	<p>Revenue recognition</p> <p>Mercantile System" of accounting is followed by the Company.</p>
1.8	<p>Other income</p> <p>Interest income is accounted on accrual basis.</p>
1.9	<p>Employee benefits</p> <p>There are no any eligible employees entitled to receive benefits under the Provident Fund Scheme. Also the Company has not prescribed defined benefit plan namely Gratuity for employees the liability for which is determined on the basis of actuarial valuation at the end of the year.</p>
1.10	<p>Borrowing costs</p> <p>A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use for commercial production. As such there is not any qualifying asset and hence no AS16 - 'Borrowing Cost' is All other borrowing costs are charged to revenue.</p>

1.11 Prior Period And Extra Ordinary Items

No such items of prior period and / or extra ordinary in nature are transacted / recorded during the year under consideration.

1.12 Events Occurring After The Date of Balance Sheet :

To state that, no significant events which could affects the financial position as on 31st March, 2020 to a material extent have been reported by the company after the Balance Sheet date till the signing of report.

1.13 Related Party Transactions

- Attached to the report

As per my report of even date.
For Vikas P Kale & Associates
Chartered Accountants

For & on behalf of Board of Directors

CA. Vikas Padmakar Kale

VILAS AHER
(Director)

RAMDAS TALEKAR
(Director)

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Notes forming part of the financial statements

Note 2 Share capital

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised: Equity shares of ` 10/- each with voting rights	1,50,000	15,00,000	1,50,000	15,00,000
(b) Issued: Equity shares of ` 10/- each with voting rights	25,000	2,50,000	25,000	2,50,000
(c) Subscribed and fully paid up: Equity shares of ` 10/- each with voting rights	25,000	2,50,000	25,000	2,50,000
Total	25,000	2,50,000	25,000	2,50,000

Note 2.a Share capital Reconciliation

Particulars	Opening Balance	Fresh issue/ Bonus Issue	Other changes	Closing Balance
Equity shares with voting rights:				
Year ended 31 March, 2022				
- Number of shares	-		-	-
- Amount (Rs)	-		-	-
Year ended 31 March, 2021				
- Number of shares		25,000.00	-	25,000.00
- Amount (Rs)		2,50,000.00	-	2,50,000.00

Note 2.b Details of shares held by each shareholder holding more than 5% shares

Class of shares / Name of shareholder	As at 31st March, 2022		As at 31st March, 2021	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights:				
Shareholder - Mr. Bhaskar Danve	2,500	10%	2,500	10%
Shareholder - Mr. Madhukar Mukundrao Danve	2,500	10%	2,500	10%
Shareholder - Mr. Vilas Purnaji Aher	2,500	10%	2,500	10%
Shareholder - Mr. Ramdas Vitthoba Talekar	2,500	10%	2,500	10%
Shareholder - Mr. Atmaram Vitthal Gavhande	2,500	10%	2,500	10%
Shareholder - Mr. Vilas Pandurang Wagh	2,500	10%	2,500	10%
Shareholder - Mrs. Shobha Panditrao Nirmal	2,500	10%	2,500	10%
Shareholder - Mr. Dadarao Sandu Ingle	2,500	10%	2,500	10%
Shareholder - Mr. Sanjay Waluba Gayake	2,500	10%	2,500	10%
Shareholder - Mr. Gajanan Bhaskarrao Tandulje	2,500	10%	2,500	10%

Note 3 Reserves and surplus

Particulars	31.03.2022	31.03.2021
	Amount Rs.	Amount Rs.
Surplus / (Deficit) in Statement of Profit and Loss		
Share Premium Account		
Opening balance	-	-
Add: Profit / (Loss) for the year	38,312	
Deferred Tax Liability adjustment with Deferred Tax Asset	2,57,866	38,312
Less: Interim dividend	-	-
Transferred to:		
Ineligible Exp	-	-
Other reserves	-	-
Closing balance	2,96,178	38,312

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Notes forming part of the financial statements

Note 4 Share Application Money Pending Allotment

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Total	-	-

Note 5 Long-term borrowings

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Term loans		
From banks	-	-
Total	-	-
(b) Loans and advances from Directors and Shareholders		
Unsecured	-	-
	-	-
Total	-	-
(c) Other loans and advances:		
Unsecured		
From Directors		
From Other		
Jamwant Agro	-	
Total	-	-
Grand Total	-	-

Note 6 Short-term borrowings

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Loans repayable on demand	-	-
Total	-	-

Note 7 Other current liabilities

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Creditor for Expenses	64,58,000	
Statutory Payments		
Duties and Taxes	-	
TDS Payable	-	-
Professional Fees Payable		-
Total	64,58,000	-

Note 8 Short-term provisions

Particulars	31.03.2022	31.03.2021
	Rs	Rs
- Audit Fees Payable	5,000	5,000
- Professional Fees Payable	22,500	20,000
- Income Tax Payable	-	-
- Other Provision	28,000	13,462
Total	55,500	38,462

Note 9 Trade payables (Creditors)

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Trade Payables -		
Sundry Creditors		-
Total	-	-

Note 10 Non Current Investment

Particulars	31.03.2022	31.03.2021
	Rs	Rs
	-	-
	-	-
Total	-	-

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Notes forming part of the financial statements

Note 12 Long-term loans and advances

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Related Parties	-	-
Others	-	-
Total	-	-

Note 13 Other non-current assets

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Misc. Expenditure not Written Off/Preliminary Exps.	-	20,000
Misc Expenditure	-	-
Total	-	20,000

Note 14 Inventories

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Stock in Trade	1,58,200	-
Total	1,58,200	-

Note 15 Trade receivables

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Trade receivables outstanding for a period not exceeding six months from the date they were due for payment		
Sundry Debtors	62,58,000	-
Total	62,58,000	-

Note 16 Cash and cash equivalents

Particulars	31.03.2022	31.03.2021
	Rs	Rs
(a) Cash on hand	3,83,553	1,24,574
(b) Cheques, drafts on hand		
(c) Balances with banks		
State Bank Of India	2,59,925	1,82,200
Total	6,43,478	3,06,774

Note 17 Other Current Assets

Particulars	31.03.2022	31.03.2021
	Rs	Rs
Sundry Debtors	-	-
Total	-	-

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Notes forming part of the financial statements

Note 18 Revenue from operations

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Sale of Product		
	2. Sales A/c	1,05,16,620	15,28,000
	(less) Trade Credits	-	-
(b)	Other revenue Income		
	1. Other	-	-
	2. Consultation Fees Received	-	-
	Total	1,05,16,620	15,28,000

Note 19 I Cost of Material Consumed

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Purchase A/c	99,08,000	13,45,800
(b)	Opening Stock	79,800	-
(c)	Less : Closing Stock	1,58,200	79,800
(d)	Direct Expenses	-	-
	Total	98,29,600	14,25,600

Note 20 Employee Benefit Expenses

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Salary & Wages	1,98,000	25,200
	Total	1,98,000	25,200

Note 21 Finance Cost

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Interest Expenses	-	-
	Total	-	-

Note 22 Other Expenses

	Particulars	31.03.2022	31.03.2021
		Rs	Rs
(a)	Audit Fees	5,000	5,000
(b)	Diesel Expenses	-	-
(c)	Land Development Expenses	-	-
(d)	Repairs and Maintenance	-	-
(e)	Meeting Expenses	6,580	-
(f)	Professional Fees	22,500	20,000
(g)	Travelling Expenses	45,820	-
(h)	Professional Tax	-	-
(i)	Bank Charges	649	427
(j)	Office Expenses	45,280	-
(k)	Other Expenses	-	-
(l)	Loan Processing Fees	-	-
	Total	1,25,829	25,427

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Notes forming part of the financial statements

Note 23.1 Disclosures under Accounting Standards

No.	Particulars	Remarks
17.10	AS 18 Related parties (a) Key Management Personnel - Mr. Vilas Aher (b) Key Management Personnel - Mr. Ramdas Talekar	Director Director

Note 23.2 Disclosures under Accounting Standards (contd.)

No.	Particulars	31.03.2022	31.03.2021
		Rs	Rs
17.20	AS 20 Earnings per share		
	<u>Basic</u>		
I	<u>Continuing operations</u>		
a	Net profit / (loss) for the year from continuing operations	2,57,866	38,312
b	Less: Preference dividend and tax thereon	-	-
c	Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	2,57,866	38,312
d	Weighted average number of equity shares	25,000	25,000
e	Earnings per share from continuing operations - Basic (e=c/d)	10	2
II	<u>Diluted</u>		
	As there is no any dilution of shares, Diluted EPS is same as Basic EPS	10.00	1.53

Note 23.3 Disclosures under Accounting Standards

Note	Particulars	31.03.2022	31.03.2021
		Rs	Rs
23.30	AS 22 Deferred tax (liability) / asset		
	<u>Tax effect of items constituting deferred tax liability</u>		
	On difference between book balance and tax balance of fixed assets Depreciation	-	-
	On expenditure deferred in the books but allowable for tax purposes	-	-
	On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
	Others		
	Tax effect of items constituting deferred tax liability	-	-
	<u>Tax effect of items constituting deferred tax assets</u>		
	Provision for doubtful debts / advances	-	-
	Disallowances under Section 40(a)(i), 43B of the Income Tax Act, 1961	-	-
	On difference between book balance and tax balance of fixed assets	-	-
	Unabsorbed depreciation carried forward	-	-
	Brought forward business losses	-	-
	On items included in Reserves and surplus pending amortisation into the Statement of Profit and Loss	-	-
	Others (Opening deferred tax Liability)	-	-
	Tax effect of items constituting deferred tax assets	-	-
	Net deferred tax liability / (asset)	-	-

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Notes forming part of the financial statements

Note 23.1 Disclosures under Accounting Standards

No.	Particulars	Remarks
17.10	AS 18 Related parties (a) Key Management Personnel - Mr. Vilas Aher (b) Key Management Personnel - Mr. Ramdas Talekar	Director Director

Note 23.4 Disclosures under Accounting Standards

Details of provisions

The Company has made provision for various contractual obligations and disputed liabilities based on its assessment of the amount it estimates to incur to meet such obligations, details of which are given below:

Note	Particulars	As at 1 April, 2018 Rs	Additions Rs	Utilisation Rs	As at 31 March, 2019 Rs
23.40	AS 29 Provisions, Contingent Liabilities & Contingent Assets				
	Provision for other contingencies	-	-	-	-
	Total	-	-	-	-

Note 23.5 Non applicability of Accounting Standards

AS -3	Cash flow Statement
AS -7	Construction Contracts
AS -11	The effects of Changes in Foreign Exchange Rates
AS -12	Accounting for Government Grants
AS -13	Accounting for Investments
AS -14	Accounting for Amalgamations
AS -15	Employee Benefits
AS -16	Borrowing Cost
AS -17	Segment Reporting
AS -19	Leases
AS -21	Consolidated Financial Statements (CFS)
AS -23	Accounting for Investments in Associates in CFS
AS -24	Discontinuing Operations
AS -25	Interim Financial Reporting
AS -26	Intangible Assets
AS -27	Financial Reporting of Interests in Joint Ventures
AS -28	Impairment of Assets

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Notes forming part of the financial statements

Note 5 Fixed assets - Tangible

A.	Tangible assets	Gross block				Accumulated depreciation and			Net Block	
		Balance as at 1st April, 2021	Additions	Disposals	Balance as at 31st March, 2022	Balance as at 1st April, 2020	Depreciation / amortisation expense for the year	Balance as at 31st March, 2022	WDV as at 31st March, 2022	WDV as at 31st March, 2021
		Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1	BUILDING	-	-	-	-	-	-	-	-	-
2	COMPUTAR	-	-	-	-	-	-	-	-	-
3	PRINTER	-	-	-	-	-	-	-	-	-
5	EQUIPMENTS	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-

As per my report of even date.